

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1365 be amended to read as follows:

- 1 Page 3, line 27, delete "publicize" and insert "**publish notice of**".
- 2 Page 3, line 28, delete "through" and insert "**in accordance with**
- 3 **IC 5-3-1.**
- 4 SECTION 2. IC 6-1.1-17-0.5, AS AMENDED BY P.L.144-2008,
- 5 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 6 JANUARY 1 2008 (RETROACTIVE)]: Sec. 0.5. (a) For purposes of
- 7 this section, "assessed value" has the meaning set forth in
- 8 IC 6-1.1-1-3(a).
- 9 (b) The county auditor may exclude and keep separate on the tax
- 10 duplicate for taxes payable in a calendar year the assessed value of
- 11 tangible property that meets the following conditions:
- 12 (1) The assessed value of the property is at least nine percent
- 13 (9%) of the assessed value of all tangible property subject to
- 14 taxation by a taxing unit.
- 15 (2) The property is or has been part of a bankruptcy estate that is
- 16 subject to protection under the federal bankruptcy code.
- 17 (3) The owner of the property has discontinued all business
- 18 operations on the property.
- 19 (4) There is a high probability that the taxpayer will not pay
- 20 property taxes due on the property in the following year.
- 21 (c) This section does not limit, restrict, or reduce in any way the
- 22 property tax liability on the property.
- 23 (d) For each taxing unit located in the county, the county auditor
- 24 may reduce for a calendar year the taxing unit's assessed value that is

certified to the department of local government finance under section 1 of this chapter and used to set tax rates for the taxing unit for taxes first due and payable in the immediately succeeding calendar year. The county auditor may reduce a taxing unit's assessed value under this subsection only to enable the taxing unit to absorb the effects of reduced property tax collections in the immediately succeeding calendar year that are expected to result from any or a combination of the following:

(1) Successful appeals of the assessed value of property located in the taxing unit.

(2) Deductions under IC 6-1.1-12-37 that ~~result from the granting of applications for the homestead credit for the calendar year under IC 6-1.1-20.9-3 or IC 6-1.1-20.9-3.5~~ **are granted** after the county auditor certifies assessed value as described in this section.

(3) Deductions that result from the granting of applications for deductions for the calendar year under IC 6-1.1-12-44 after the county auditor certifies assessed value as described in this section.

**(4) Reassessments of real property under IC 6-1.1-4-11.5.**

Not later than December 31 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and to the department of local government finance. The certified statement must list any adjustments to the amount of the reduction under this subsection and the information submitted under section 1 of this chapter that are necessary. ~~as the result of processing homestead credit applications and deduction applications that are filed after the county auditor certifies assessed value as described in this section.~~ The county auditor shall keep separately on the tax duplicate the amount of any reductions made under this subsection. The maximum amount of the reduction authorized under this subsection is determined under subsection (e).

(e) The amount of the reduction in a taxing unit's assessed value for a calendar year under subsection (d) may not exceed two percent (2%) of the assessed value of tangible property subject to assessment in the taxing unit in that calendar year.

(f) The amount of a reduction under subsection (d) may not be offered in a proceeding before the:

- (1) county property tax assessment board of appeals;
- (2) Indiana board; or
- (3) Indiana tax court;

as evidence that a particular parcel has been improperly assessed."

Page 3, delete lines 29 through 30.

Page 4, line 33, delete "publicize" and insert "**publish notice of**".

Page 4, line 34, delete "through" and insert "**in accordance with**".

- 1 **IC 5-3-1."**
- 2 Page 4, delete lines 35 through 36.
- 3 Renumber all SECTIONS consecutively.  
(Reference is to HB 1365 as printed February 3, 2009.)

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Representative Van Haften